



LASSEN COMMUNITY COLLEGE

FISCAL SERVICES

2013-2014

Non-Instructional Program Review

A handwritten signature in black ink, appearing to read "Terry Bartley", written over a horizontal line.

Terry Bartley (Comptroller)

A handwritten signature in blue ink, appearing to read "Tara Boucher", written over a horizontal line.

Tara Boucher (Payroll)

A handwritten signature in blue ink, appearing to read "Nancy Lounsbury", written over a horizontal line.

Nancy Lounsbury (Student Accounts)

A handwritten signature in black ink, appearing to read "Susan Rentfrow", written over a horizontal line.

Susan Rentfrow (Accounts Payable)

A handwritten signature in black ink, appearing to read "Brenda Cook", written over a horizontal line.

Brenda Cook (Purchasing)

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Section I: Departmental Planning:

I. Department Overview and Department Goals

Description:

The primary function of the Fiscal Services Department is to create and support an environment that allows for the business functions of running an institution, work seamlessly with all areas of campus, to insure that resources are available when needed to enhance student learning. To provide administrative support services that promotes effective delivery of education and services to students, faculty and staff.

College Vision #3: Be a Trusted Steward by providing capable leadership and accountability.

College Vision #4: Be the Economic and Workforce Development Leader for the community.

College Vision #5: Be the Model of a highly efficient self-sustaining rural community college.

Strategic Goal #1 Institutional Effectiveness: Provide the governance, leadership, integrated planning and accountability structures, and processes to effectively support the learning environment, while ensuring responsible stewardship of public trust and resources.

Strategic Goal #3 Resource Management: Manage human, physical, technological and financial resources to sustain fiscal stability and to effectively support the learning environment.

Institutional Student Learning Outcome #4: Personal/Interpersonal Responsibility - Ability to develop and apply strategies to set realistic goals for personal, educational, career, and community development; ability to apply standards of personal and professional integrity; ability to cooperate with others in a collaborative environment for accomplishment of goals; ability to interact successfully with other cultures

Evaluation: Business Services (Comptroller, Accounts Payable and Student Accounts)

The primary function of Business Services and Logistical support are to create an environment that allows for the business functions of running an institution, work seamlessly with all areas of campus, to insure that resources are available when needed to enhance student learning. Mandatory district audits place a larger burden on processes because they are annually evaluated to insure that we consistently follow our process. This can cause frustration from staff when our process seems to be cumbersome when in reality they should follow best business practices. The current year survey was distributed to see where we were able to meet demonstrated efficient processes. A wide percentage 86% of those responding indicated that a procedure manual would be very useful, we have a manual ready for review now. 69% of respondents indicated that they were familiar with and used online forms, with a review of those forms, we determined that forms created using INFO PATH were not as easy to use so new PDF fillable forms were created to replace the INFO PATH forms, this should increase the 15% of respondents who indicated that the forms were only somewhat helpful.

Business service provides the documentation to create annual budgets with broad institutional input and support. We work within departments to evaluate need and insure that all faculty, staff and support workers are accounted for using the adopted criteria for meeting the institutions' mission and goals to best support our main vision "Be the Academic Leader by ensuring Quality and Student Success".

Accounts Payable follows district policy in the payments of all invoices. Audit recommendations for best practices say that if we have a policy, we need to consistently follow that policy in all aspects. We receive more frustration on campus because our policies can appear to be cumbersome. Publishing the process in the form of a business office procedure manual will greatly enhance the district's understanding of what is needed to process payables.

Communicating our process is extremely important so a survey question was created to rate the overall level of satisfaction. The results indicated that from 42% to 58% were satisfied with 17% to 34% were very satisfied. We also asked for comments from anyone who rated dissatisfied or very dissatisfied, the comments were concise and helpful. Producing a procedure manual would satisfy 90% of the comments of frustration, but more than that, improving on the manual as we receive comments would further clarify processes. The hire of a new Accounts Payable technician has allowed us to review the process with a fresh set of eyes and goals with an emphasis on communicating more timely with vendors and staff and improving on process flow.

Student Accounts: Business Services also works very closely with students to help them understand that an education comes with responsibility to insure that bills to the district are paid and that information is kept current. Information in the form of statements of account is given to the students who have payroll checks or financial aid checks disbursed. Education and directing students to Web Advisor to review the new student accounts information that provides a more dynamic and comprehensive view will aid in better communication with students.

Students who have debt that do not receive checks from the district are sent statements using communication management and saved lists to target students who have changes to their

account. With the addition of dedicated school sponsored email accounts and support from Information Technology, mass mailings to student email accounts are being utilized but until the portal is implemented, students are not necessarily logging into their district email accounts.

Student leaders within the Associated Student body have frequent turn over and need assistance more often on how to read a budget and how to access funds within their budgets.

Table 1 *Rate your level of satisfaction with Business Services*

Answer Options	Very satisfied	Satisfied	Dissatisfied	Very dissatisfied
Ability to meet your requested deadline	19%	57%	21%	4%
Communication	17%	57%	23%	4%
Accuracy	26%	62%	11%	0%
Professionalism	26%	57%	11%	6%
Helpfulness	34%	42%	19%	6%
Confidentiality	34%	58%	8%	0%

Goals

1. Establish a method to archive documents that need to be kept in perpetuity by leveraging a document imaging system to preserve Payroll recorded contracts and time sheets in a method that will allow for search and retrieve capability. Utilizing record scanning software would eliminate the need for purchasing storage boxes that are difficult to maintain and inaccessible for research. Incorporating payables in this method would also allow for electronic access to documents for auditing purposes that will help in annual audit requests, eliminating time and materials for retrieving, copying and refile of loss of documents
2. Investigate the use of Blanket Purchase orders to determine if regular purchase orders would be more efficient to have Logistical Services open and log in as received items that are shipped to the College. This would help with tracking and speed the payment process.
3. Continue to have someone designated to work with cash reconciliations. Continue to establish good communication and working relations with other cashiers to insure that they have currency and coins when needed. Continue to insist that cash reconciliations are closed each day in order to have Credit Card information transmitted appropriately. Reconciliation of Credit cards can be tracked more accurately and timely as well.
4. Utilize an additional Accountant 1 beginning with a half time position to assume the duties that are not running as efficiently such as reconciliations of bank accounts, cash management, auxiliary services, agency billing, student accounts support and separation of duties issues. Also as an aid in tracking new grants. Establish a Staff Accountant to mitigate audit internal control material weakness.

5. Continue to create open dialogue with faculty, staff and students to be able to meet the quality and success standards that we have set as our goals. Recording needs throughout the year and providing this information to directors to help them understand changes that are recognized during the year that impact budgets. Continue to educate on the 50% law requirements and how they impact the district in decision making.
6. Periodically survey departments on campus to discover if they have any outstanding issues that have not been resolved and work with those departments to help educate or improve on our services.
7. Evaluate our policy for payables to insure that we are addressing all needs in order to streamline our process without compromising the standards set. Communicate more with staff to prevent unnecessary delays to insure that accounts are paid on time. Continue to evaluate the Business office procedure manual to refine the process and then request feedback to insure that the manual is useful. Hiring additional support to convert work now performed primarily by student workers to permanent staff will provide a more efficient workflow.
8. A contract with Higher One has been implemented with the Spring 2014 disbursement schedule. The district has made a commitment to no longer print Financial Aid checks and place them in the mail. This method has allowed students options to leverage their aid by either student debit cards where their money is received within moments from distribution to direct deposit to their personal bank with a 2 to 3 day wait, or paper check from Higher One which will take 7 to 10 days to receive. By disbursing funds to the student accounts at Higher One, the district has met its obligation to disburse funds and we will no longer be tracking lost or missing checks. Staffing in Financial Aid and Student Accounts continue to assist students with many issues that pertain to this new method.
9. Lassen College sponsored student email is coming on line for students but will not be as dynamic until the College portal is established. We are working closely with IT to facilitate this. This implementation will assist the needs of Student Accounts and the District in meeting the Federal Requirements to notify students of aid that has been applied to their accounts and their current account balance. Communications Management is a tool that Ellucian has that has not been leveraged, however with the Director of IT, we have been able to harness the ability to transmit these notifications after each disbursement, eliminating the manual process.

Evaluation: Payroll

Payroll for the district is payable the last working day of each month. The payroll technician works with academic services and student services on timelines to insure that documentation is submitted within the time frame needed to process checks. HR plays a key role in the separation of duties; positions are created that allow the payroll technician access to pay individuals. The position drives the budget, pay rate and earn type, the payroll technician records only the hours worked and then balances the payroll to the documentation provided. Academic calendars set work days that are sometimes more difficult to process payroll without the full cooperation of other departments to facilitate the shortened timelines. The satisfaction survey contained a small dissatisfied amount but with no comments on what needed to be improved. Overall we are meeting the needs of staff and students.

Table 2 Rate your level of satisfaction with Payroll

Answer Options	Very satisfied	Satisfied	Dissatisfied	Very dissatisfied	Response Count
Ability to meet your requested deadline	50%	50%	0%	0%	46
Communication	46%	52%	2%	0%	46
Accuracy	37%	61%	2%	0%	46
Professionalism	46%	52%	0%	0%	45
Helpfulness	48%	52%	0%	0%	46
Confidentiality	46%	54%	0%	0%	46

Goals

1. Areas that can help with communication would be to publish deadlines and to work with departments to improve communication of key timelines to process time cards. Work closely with HR to improve dissemination of information to improve accuracy of positions paid. Work with IT to allow employees greater access to information through Web Advisor to access pay information, 1098T and W2 information digitally. Investigate the use of time card batch import to see if the process can be implemented while keeping controls in place to not overpay employees. Continue to seek training on updates thru 3CDUG and Ellucian.
2. Running reports and establishing a method of verifying student Social Security numbers for accuracy prior to 1098T processing and working with IT through the new Lassen College email accounts and the portal to send W9C to students who have missing information to eliminate Federal penalties for submitting missing information from 1098T reporting.

Evaluation: Purchasing/Logistical Services

Purchasing/Logistical Services runs reports daily to see which requisitions have been approved and are ready to process into PO’s. Our current policy is to have two signatures on all requisitions before the actual items or services are purchased. When a requisition is designated to be a Blanket purchase order, the process is to print and send the form to Accounts payable for payment. When a requisition is processed as a PO, a file is maintained; the PO is generally faxed off to the vendor and then filed in anticipation of the items received. Blanket purchase orders should only be created for recurring purchases or items or service that are not expected to be delivered to the loading dock. Duplicating, mail and package delivery is processed daily. Because of budgetary constraints, the department runs with one Purchasing Tech and one part time purchasing assistant. Workloads vary according to campus needs; correspondence has very short timelines to process incoming and outgoing correspondence packages that restrict logistical services ability to perform all aspects of their work effectively. The department relies heavily on student workers that require a lot of training to be effective, productive workers. Sensitive material passes through the area and needs additional safety and security training. Re-evaluating the Purchasing Tech position to be more of a warehouse worker will recruit the correct type of worker that is needed. The current Purchasing Assistant assumed most of the roles the prior Director of Purchasing did without a permanent reclassification. Requests that both positions be evaluated and approved with CSEA have resulted in no action taken.

The satisfaction survey showed a small amount of dissatisfied; the only comment was the need to have better equipment to produce a higher quality of published material. Logistical services are aware of the need and have had to turn away these types of request because of the lower quality duplicating their current Xerox machines are capable of.

Table 3 *Rate your level of satisfaction with Purchasing/Logistical Services*

Answer Options	Very satisfied	Satisfied	Dissatisfied	Very dissatisfied	Response Count
Ability to meet your requested deadline	71%	29%	0%	0%	41
Communication	73%	27%	0%	0%	41
Professionalism	68%	29%	2%	0%	41
Helpfulness	71%	29%	0%	0%	41
Confidentiality	63%	34%	2%	0%	41

Goals

1. The recent addition of modern Xerox machines has helped staff to produce better quality duplicating service but not to the level of photo quality publishing. Outside vendors are sometimes used for duplicating needs on campus; an evaluation of what can be done on campus should be done to determine what services are not being met. Centralizing more

of our duplicating needs will help to control costs for the district, especially in the use of color copying.

2. Reevaluate the current Purchasing Tech position and convert back to full time adding in warehousing duties. In 2014 we exercised the ability to purchase 2 replacement electric vehicles by utilizing existing budget savings. This has given staff the opportunity for faster response rather than waiting on a cart to return. Modifications made by adding better enclosure and adding a bed on one cart to extend the carrying capacity will increase the ability to serve the campus.

II. Administrative Unit Outcomes

In order to strengthen operations at the Fiscal Services Department established the following administrative unit outcomes (AUOs) during 2013-2014:

ISLO	AUO	ASSESSMENT MEASURE /TARGET
1, 2	Demonstrate efficient payroll processes through the integration of technology.	Measure: Survey Target: Maintain a 90% satisfaction rate
1, 2	Demonstrate efficient accountability, responsibility and communication in the administration financial obligations	Measure: Survey Target: Maintain a 90% satisfaction rate
1, 2	Demonstrate efficiency and communication throughout fiscal processes.	Measure: Survey Target: Maintain a 90% satisfaction rate

AUO1. The results of the 2013-2014 survey showed that 45 of 46 participants (98%) were satisfied for very satisfied with the payroll process.

Action Plan: In order to maintain relevancy with emerging practices and strategies for payroll, the payroll department needs CASBO training (\$1,000).

AUO2. The results of the 2013-2014 survey showed that 47 of 53 participants (89%) were satisfied or very satisfied with the efficiency, accountability, responsibility and communication in the administration financial obligations process.

Action Plan: Publish and post the business office procedures manual. Continue to assess and modify the manual and processes. Maintain knowledge through attendance at 3CDUG to network and utilize all the assets available through Elucian.as well as additional state fiscal management training (\$8,000).

AUO3. The results of the 2013-2014 survey showed that 39 of 53 participants (74%) were satisfied or very satisfied with the communication throughout fiscal processes.

Action Plan: Publish and post the business office procedures manual. Continue to assess and modify the manual and processes. Invest in publishing quality equipment to meet the needs for campus marketing and professional reporting (\$20,000).

III. External Compliance

All community college districts, regional occupational centers and programs, and all other public local educational agencies are required to have an annual audit. Section 84040.5 of the Education Code requires the Board of Governors and the Department of Finance to prescribe the statements and other information to be included in the audit report filed with the state and to develop audit procedures for carrying out these audits.

Annual financial and compliance audits of community college districts were developed to encourage sound fiscal management practices among community college districts. The intent is to promote efficient and effective use of public funds for education in California by strengthening fiscal accountability at the district, county and state levels.

Purchasing compliance code references: Education Code section: 81050 to 81641, 81641 to 81656, 80030 to 81149, 81150 to 81152, 81836 to 81839, include definitions, governing board purchasing requirements and references to following the Public Contract Code when purchasing. The Public Contract Code section: 20651 to 20662 also lists definitions. Its primary function is to describe the required bid threshold and bid requirements.

The Assistant Vice Chancellor annually adjusts the dollar amount specified in section 20651(a), by the change in the annual average value of the Implicit Price Deflator for the prior fiscal year. The Board of Governors has delegated this responsibility to the Chancellor

Matson & Isom is the district audit firm. The latest RFP was awarded to Matson & Isom beginning with the 2012 Audit. The firm merged with Nystrom & Company Auditing firm taking the name Matson & Isom the same year. The contract was for 3 years with the option of a 2 year extension.

Evaluation:

The district has had Audit recommendations and compliance notices that we have worked on creating operational changes to remove those issues. A recurring issue the business office faces is in the area of what is termed “separation of duties”. We continue to struggle with the amount of staff to keep functions separated that meet best business practices. We mitigate the issues as best we can. We were previously employing an Accountant III to perform Accountant I work, with her transfer to EOPS we can now leverage the ability to hire an Accountant I to replace her in Accounts payable. With the additional savings we have the ability to hire a half time employee to also assist in technical support We have relied on student workers that are unable to access computer software that is critical to the workload. A noted area of weakness from the audit is with the creation and posting of adjusting Journal Entries. The Comptroller creates and posts all Journal Entries. The recommendation is to hire a Staff Accountant with the experience to create needed Journal Entries and allow the Comptroller the audit and review process. District funding levels have prohibited this as a solution. Ellucian can forward Journal entries for electronic approval but does not allow for selective approval of only adjusting entries, it’s an all or nothing process. Currently we process about 1,000 JE’s annually. This would be time consuming for the area Dean to approve and restricts the Comptroller from timely processes. We will have to look at the Journal entries that are true adjusting entries and try to get paper review. If the district continues to support the acquiring of grants, this could be a means to support the position.

The district must meet the requirements under the purchasing Ed codes but seldom has financial resources that meet the purchasing requirements for bid.

Lassen College is also responsible for various reporting at the State and Federal level. Outside compliance dictates when and how this reporting is done. New laws and regulations occur that require staff to keep themselves current, failure to do so could cause the district substantial financial fines and penalties. There are also state mandated retirement reporting laws that could affect an employee's eligibility for retirement as well as the maximum amount of benefit an employee deserves.

Outside training opportunities need to be funded and encouraged in order to keep up with compliance issues. Joining CASBO and participating in training provided would insure relevant training that pertains to schools. Participating in 3CDUG would also be of tremendous benefit to learn new information on Ellucian as well as networking with other Colleges for best practices to insure that we are meeting compliance requirements. Attending PERS/STRS employer training would protect employee's retirement benefits as they pertain to reporting.

Section II: Human Resource Planning

I. Departmental Staffing

Description:

Business Services consists of the Vice President of Administrative Services, (1) Comptroller,(1) Accounting Tech 1 (2 Vacant 1/2) position, Payroll Tech, (1) Purchasing Assistant working out of class as a Purchasing Tech (1), vacant Purchasing Assistant filled with a substitute since July 2007.

Responsibilities: Interpret college policies and programs accurately and constructively. Oversight of annual district audits and mandated compliance, insure that the integrity of the district strategic plans are followed in all areas of the district to insure that resources are directed at achieving the college's strategic goals.

Evaluation:

The basic functions of business services are capable of meeting the needs of the district. The overall ebb and flow of the campus impacts deadlines and can sometimes cause difficulties in achieving some of the processes in as timely and efficient a manner as we would like. Trying to accomplish complex processes in haste can lead to unexpected errors. Working with outside resources to help produce better reporting can help to minimize some errors. Working with other departments closely also helps to insure that work flow is not impacted during critical times. Good communication and knowledgeable staff has been a great asset. Publishing our business office procedure manual will help to formulate the processes required and needs further review. Educating faculty, staff and students on the complex processes in a manner that speaks to all levels of users will greatly enhance the ability of business services to meet the department goals.

Recommendation/Plan:

Continue to improve on the business office procedure manual with links to forms currently on our Web site. Continue to insure that training opportunities are available to keep staff current on state and federal regulations. Utilizing the features in Ellucian to allow district faculty, students and staff to access payroll information on Web Advisor will save printing costs. Supporting the Higher One distribution of student aid will save cost of postage and materials as well as time. Reclassifying the Purchasing Tech (\$15,000 and filling the vacant purchasing assistant position (\$17,494) will add stability to the department. Adding at least a ½ time Accountant position (\$15,984) will help with conflicts of separation of duties. Adding a Staff Accountant (\$70,000) would allow for closer work with Grants and Categorical programs to assist with compliance reporting and separation of duties as stated in our annual audits.

Continue to educate students on the options now available through Higher One to allow them to choose the method that works best for them. There is an advantage to the debit card because it carries the name and logo of Lassen College that would be a branded image when used in the

community to show the impact the college does play financially as those dollars are recirculated throughout the county.

II. Professional Development

Description:

The professional development budget for Fiscal Services consists of travel funding (\$6,437) for 6 staff.

Evaluation:

The current travel budget includes the cost of the Dean of Administrative Services travel needs. It also supports reimbursement to staff for weekly in town financial activities travel. To maintain current levels of required knowledge, staff must be able to attend training. Some training opportunities occur when legislative changes effect operations and are hard to budget for. Recurring opportunities to keep pace with changing laws can be predictable and should be included in the budget.

Recommendation/Plan:

Increase travel budget to accommodate the ability to send staff to training to insure that the district is protected from liabilities that result from not implementing new laws appropriately

Maintain knowledge through attendance at 3CDUG to network and utilize all the assets available through Ellucian.(\$5,000). [AUO 2]

State fiscal management trainings and meetings (\$6,000). [AUO 3]

CASBO training (\$1,000). [AUO 1]

Budget Prioritization:

Prioritized Recommendations Requiring Institutional Action for Inclusion in Human Resource/Professional Development Master Plan

Planning Agenda Item(s)	Strategic Goal(s)	Implementation Timeframe	Estimated Cost	Expected Outcome
Purchasing Tech reclassification	1	2015-2016	\$15,000	Increased work and responsibilities maintained
Purchasing Assistant	1	2015-2016	\$17,494	Increase departmental effectiveness and sustainability of campus services
Increase travel training budget	1	2014-2015	\$3,000	Increased accountability and efficiency
Accountant 1 (53.4%)	4	2015-2016	\$15,984	Increased efficiency and audit compliance
Staff Accountant 1 FTE	4	2015-2016	\$70,000	Internal Control material weaknesses resolved

Section III: Facilities Planning

Description:

Business services have been located in the 100 building on campus for the last 5 years. A decision was made to locate closer to the center of campus to assist faculty staff and students.

Evaluation:

Because of the overall design of the campus, departments tend to remain more isolated especially during inclement weather. The original design of the building breaks space up even further, isolating staff in separate designated areas. Large windows help to facilitate interaction with students but lack a way to speak confidentially to students. Structural designs of buildings are always restricted by the ability of the district to invest in major design changes. The facility works adequately for the needs of the office without being ideal. Heating and cooling issues continue to plague the building. Some offices maintain below normal heating and others remain too hot. Insulation and modernization would greatly reduce the cost of utilities.

Recommendation/Plan:

Additional resources have been discussed during planning phases to utilize more of the 100 building; working with the space available to redesign work space that would allow for confidentiality to be increased while meeting the districts mission to better serve students and staff. There is a need to purchase office modules that are designed with work flow and comfort that minimize noise and assist in reducing fatigue and repetitive motion issues.

Goal

1. Setting a district priority to upgrade facilities to reduce the use of personal space heaters in the winter and personal air conditioners in the summer would be more efficient.

Budget Prioritization:

Prioritized Recommendations Requiring Institutional Action for Inclusion in Facilities Master Plan

Planning Agenda Item(s)	Strategic Goal(s)	Implementation Timeframe	Estimated Cost	Expected Outcome
Environmental Study	1	2014-2015	\$30,000	Efficient utilization of resources for heating and cooling

Section IV: Technology Planning

Description:

The technology used in the department consists of desktop computers, one lap top with docking station, 1 shared Konica/Minolta Printer on lease and one networked printer. 1 small color Xerox 1 large B&W Xerox on lease and 1 small B&W Xerox, 1 small desktop printer.

Evaluation:

The district invested in a campus wide desktop refresh in 2010/2011 that greatly enhanced the ability to access data in a more efficient manner. Updated technology gives us a more efficient work environment that was greatly appreciated. Our department utilizes best practices for record retention. Many documents are kept from 7 to 10 years currently in paper form. When financial software changes have occurred, prior information was not imported. This becomes an issue when we receive requests from former employees to produce prior year employment information that we are legally required to provide. Paper data is currently stored in boxes that make the process extremely difficulty to search and produce. There is a great need to utilize document imagining and retrieval software to gain greater access to the documents when we are required to provide information from prior years.

Recommendation/Plan:

The district as well as the department needs an investment in digital document imaging and part time staff to scan prior year data for the fiscal services department.

Budget Prioritization:

Prioritized Recommendations Requiring Institutional Action for Inclusion in Technology Master Plan

Planning Agenda Item(s)	Strategic Goal(s)	Implementation Timeframe	Estimated Cost	Expected Outcome
Digital Imaging	1, 3	2014-2015	\$70,000	Increased efficiency
Increase equipment purchase	1, 3	2014-2015	\$20,000	Increased ability to meet publishing needs

Section V: Comprehensive Planning Recommendations

Planning Agenda Item(s)	Estimated Cost	Planning Document	Overall Prioritization
Purchasing Tech reclassification	\$15,000	HRMP	1
Purchasing Assistant	\$17,494	HRMP	2
Increase travel training budget	\$3,000	HRMP	3
Accountant 1 (53.4%)	\$15,984	HRMP	4
Staff Accountant 1 FTE	\$70,000	HRMP	5
Digital Imaging	\$70,000	ITMP	6
Increase equipment purchase	\$20,000	ITMP	7
Environmental Study	\$30,000	FMP	8